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**LASALLE PARISH POLICE JURY**  
Jena, Louisiana

**Primary Government Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended  
December 31, 2000  
With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 6/27/01

**LITTLE & BANKS LLC**  
CERTIFIED PUBLIC ACCOUNTANTS

**LASALLE PARISH POLICE JURY**  
**Jena, Louisiana**

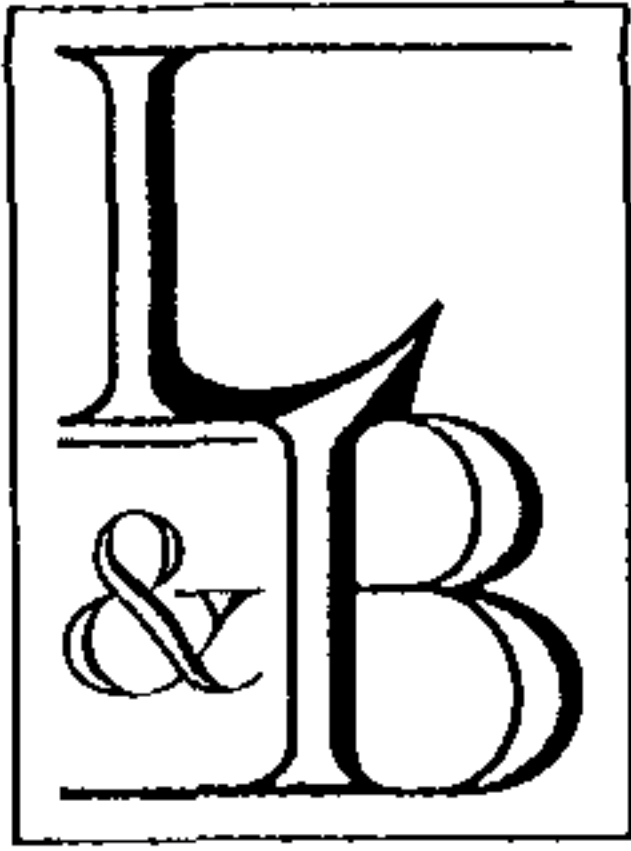
**Primary Government Financial Statements**  
**With Independent Auditor's Report**  
**As of and for the Year Ended**  
**December 31, 2000**  
**With Supplemental Information Schedules**

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**LITTLE & BANKS LLC**  
**CERTIFIED PUBLIC ACCOUNTANTS**

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**Independent Auditor's Report**

**LASALLE PARISH POLICE JURY**  
Jena, Louisiana

We have audited the primary government financial statements of the LaSalle Parish Police Jury, as of December 31, 2000, and for the year then ended, as listed in the table of contents. These primary government financial statements are the responsibility of the LaSalle Parish Police Jury's management. Our responsibility is to express an opinion on these primary government financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of LaSalle Parish Police Jury, as of December 31, 2000, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component units of the LaSalle Parish Police Jury, do not purport to, and do not, present fairly the financial position of the LaSalle Parish Police Jury at December 31, 2000, and results of its operations for the year then ended in conformity with generally accepted accounting principles.

LASALLE PARISH POLICE JURY

Jena, Louisiana  
Independent Auditor's Report,  
December 31, 2000

Our audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The supplemental information schedules listed in the table of contents, including the schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for the purpose of additional analysis and are not a required part of the primary government financial statements of the LaSalle Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued a report dated May 30, 2001, on our consideration of the LaSalle Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.



West Monroe, Louisiana  
May 30, 2001

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS  
(OVERVIEW)**

LASALLE PARISH POLICE JURY  
Jena, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 2000

	GOVERNMENTAL ...FUND TYPE...			...ACCOUNT GROUPS...		
	GENERAL FUND	SPECIAL REVENUE FUNDS	CDBG CAPITAL PROJECTS FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	TOTAL (MEMORANDUM ONLY)
ASSETS AND OTHER DEBITS						
Cash and cash equivalents	\$999,701	\$1,946,942				\$2,946,643
Receivables	620,948	1,747,750	\$3,150			2,371,848
Due from Parish Transportation fund		24,340				24,340
Land, buildings, and equipment				\$6,714,491		6,714,491
Amount to be provided for retirement of general long-term debt					\$47,660	47,660
TOTAL ASSETS AND OTHER DEBITS						
	\$1,620,649	\$3,719,032	\$3,150	\$6,714,491	\$47,660	\$12,104,982
LIABILITIES AND FUND EQUITY						
Liabilities:						
Cash overdraft		\$29,470				\$29,470
Accounts payable	\$33,556	143,354	\$3,150			180,060
Due to Road and Bridge fund		24,340				24,340
Payroll withholdings payable	12,731					12,731
Capital lease payable					\$47,660	47,660
Total Liabilities	46,287	197,164	3,150	NONE	47,660	294,261
Fund Equity:						
Investment in general fixed assets				\$6,714,491		6,714,491
Fund balances:						
Reserved for industrial development	8,592					8,592
Unreserved - undesignated	1,565,770	3,521,868				5,087,638
Total Fund Equity	1,574,362	3,521,868	NONE	6,714,491	NONE	11,810,721
TOTAL LIABILITIES AND FUND EQUITY						
	\$1,620,649	\$3,719,032	\$3,150	\$6,714,491	\$47,660	\$12,104,982

The accompanying notes are an integral part of this statement.



**LASALLE PARISH POLICE JURY**  
**Jena, Louisiana**  
**GOVERNMENTAL FUND TYPE**

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2000

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>CDBG CAPITAL PROJECTS FUND</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$154,836	\$1,626,669		\$1,781,505
Other taxes, penalties, and interest	7,856			7,856
Licenses and permits	34,273			34,273
Intergovernmental revenues:				
Federal funds - federal grants	2,329	1,675,202	\$459,876	2,137,407
State funds:				
Parish transportation funds		258,019		258,019
State revenue sharing (net)	16,516	56,029		72,545
Severance taxes	1,520,911			1,520,911
Parish royalty funds		47,709		47,709
Other state funds	30,159	13,951		44,110
Fees, charges, and commissions for services	6,768	5,307		12,075
Fines and forfeitures		108,584		108,584
Use of money and property	81,780	160,619		242,399
Other revenues	390	5,831		6,221
Total revenues	<u>1,855,818</u>	<u>3,957,920</u>	<u>459,876</u>	<u>6,273,614</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislative	160,977			160,977
Judicial	109,574	395,873		505,447
Elections	56,338			56,338
Financial and administrative	165,069			165,069
Other general government	8,661	227,564		236,225
Public safety	167,348			167,348
Public works		1,940,418		1,940,418
Health and welfare	20,190	36,765		56,955

(Continued)



**Statement B**

**LASALLE PARISH POLICE JURY**

Jena, Louisiana

**GOVERNMENTAL FUND TYPE**

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances, etc.

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>CDBG CAPITAL PROJECTS FUND</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<b>EXPENDITURES (CONTD.)</b>				
Current: (Contd.)				
Culture and recreation	\$10,205	\$263,464		\$273,669
Economic development and assistance	14,125	1,676,033		1,690,158
Intergovernmental	29,456			29,456
Debt service		33,931		33,931
Capital outlay	6,434	99,276	\$459,876	565,586
Intergovernmental		10,870		10,870
Total expenditures	<u>748,377</u>	<u>4,684,194</u>	<u>459,876</u>	<u>5,892,447</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>1,107,441</u>	<u>(726,274)</u>	<u>NONE</u>	<u>381,167</u>
<b>OTHER FINANCING SOURCES</b>				
Sale of fixed assets	702	4,944		5,646
Proceeds from loss/damage of asset		1,165		1,165
Operating transfers in		1,044,771		1,044,771
Operating transfers out	<u>(1,044,771)</u>			<u>(1,044,771)</u>
Total other financing sources (uses)	<u>(1,044,069)</u>	<u>1,050,880</u>	<u>NONE</u>	<u>6,811</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	63,372	324,606	NONE	387,978
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>1,510,990</u>	<u>3,197,262</u>	<u>NONE</u>	<u>4,708,252</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u><u>\$1,574,362</u></u>	<u><u>\$3,521,868</u></u>	<u><u>NONE</u></u>	<u><u>\$5,096,230</u></u>

(Concluded)

The accompanying notes are an integral part of this statement.

LASALLE PARISH POLICE JURY  
Jena, Louisiana  
GOVERNMENTAL FUND TYPE -  
GENERAL AND SPECIAL REVENUE FUNDS  
(Excluding Criminal Court Special Revenue Fund)

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances -  
Budget (Cash) Basis and Actual  
For the Year Ended December 31, 2000

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
Taxes:						
Ad valorem	\$145,372	\$148,333	\$2,961	\$1,441,408	\$1,468,670	\$27,262
Other taxes, penalties, and interest	6,993	6,993				
Licenses and permits	34,265	34,273	8			
Intergovernmental revenues:						
Federal funds - federal grants				1,675,204	1,675,204	
State funds:						
Parish transportation funds				268,873	284,765	15,892
State revenue sharing (net)	16,458	21,037	4,579	55,764	71,845	16,081
Severance taxes	1,426,924	1,426,924				
Parish royalty funds				16,802	16,802	
Other state funds	3,033	3,033		13,955	13,951	(4)
Fees, charges, and commissions for services	6,604	6,768	164	4,000	3,807	(193)
Fines and forfeitures				1,600	1,878	278
Use of money and property	80,575	81,780	1,205	156,088	161,360	5,272
Other revenues	29,846	29,846		2,251	5,960	3,709
Total revenues	<u>1,750,070</u>	<u>1,758,987</u>	<u>8,917</u>	<u>3,635,945</u>	<u>3,704,242</u>	<u>68,297</u>
<b>EXPENDITURES</b>						
Current:						
General government:						
Legislative	166,435	161,383	5,052			
Judicial	110,036	108,875	1,161			
Elections	57,000	58,112	(1,112)			
Finance and administrative	170,547	168,090	2,457			
Other general government	3,455	3,226	229	217,544	217,511	33
Public safety	181,339	163,491	17,848			
Public works				1,923,056	1,939,624	(16,568)
Health and welfare	20,600	20,285	315	35,158	35,039	119
Culture and recreation	1,217	1,157	60	244,949	259,058	(14,109)
Economic development and assistance	15,230	14,629	601	1,675,556	1,675,556	
Transportation				13,100	10,672	2,428

(Continued)

## LASALLE PARISH POLICE JURY

Jena, Louisiana

## GOVERNMENTAL FUND TYPE - GENERAL

## AND SPECIAL REVENUE FUNDS

(Excluding Criminal Court Special Revenue Fund)

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances - Budget

(Cash) Basis and Actual, etc.

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>EXPENDITURES (CONTD.)</b>						
Current:						
Capital outlay	\$6,300	\$5,300	\$1,000	\$106,900	\$98,329	\$8,571
Intergovernmental	29,455	29,455				
Total expenditures	<u>761,614</u>	<u>734,003</u>	<u>27,611</u>	<u>4,216,263</u>	<u>4,235,789</u>	<u>(19,526)</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>988,456</u>	<u>1,024,984</u>	<u>(36,528)</u>	<u>(580,318)</u>	<u>(531,547)</u>	<u>48,771</u>
<b>OTHER FINANCING SOURCES (Uses)</b>						
Sale of fixed assets	702	702		3,283	4,945	(25)
Proceeds from loss or damage of assets				1,165	1,165	
Operating transfers in				762,894	761,358	(1,536)
Operating transfers out	<u>(1,051,028)</u>	<u>(1,044,771)</u>	<u>6,257</u>	<u>(256,159)</u>		<u>256,159</u>
Total other financing source (uses)	<u>(1,050,326)</u>	<u>(1,044,069)</u>	<u>6,257</u>	<u>511,183</u>	<u>767,468</u>	<u>256,285</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>(61,870)</u>	<u>(19,085)</u>	<u>42,785</u>	<u>(69,135)</u>	<u>235,921</u>	<u>305,056</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>965,877</u>	<u>1,002,095</u>	<u>36,218</u>	<u>1,765,000</u>	<u>1,711,024</u>	<u>(53,976)</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$904,007</u>	<u>\$983,010</u>	<u>\$79,003</u>	<u>\$1,695,865</u>	<u>\$1,946,945</u>	<u>\$251,080</u>

(Concluded)

The accompanying notes are an integral part of this statement.

# **LASALLE PARISH POLICE JURY**

**Jena, Louisiana**

## **Notes to the Financial Statements**

**As of and for the Year Ended December 31, 2000**

### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The LaSalle Parish Police Jury is the governing authority for LaSalle Parish and is a political subdivision of the State of Louisiana. The police jury is governed by ten jurors representing the various districts within the parish. The jurors serve four-year terms which expire in January, 2004.

Louisiana Revised Statute 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

In accomplishing its objectives, the police jury also has the authority to create special districts (component units) within the parish. The districts perform specialized functions, such as fire protection, water distribution, sewerage collection and disposal, drainage control, library facilities, and health care facilities.

#### **A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the LaSalle Parish Police Jury is the financial reporting entity for LaSalle Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the LaSalle Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:



# LASALLE PARISH POLICE JURY

Jena, Louisiana

## Notes to the Financial Statements (Continued)

1. Appointing a voting majority of an organization's governing body, and:
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the police jury has determined that the following component units are part of the reporting entity:

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
LaSalle Parish:		
Sheriff	June 30	2 & 3
Clerk of Court	June 30	2 & 3
Assessor	December 31	2 & 3
Library	December 31	1 & 3
Community Action	December 31	1 & 3
Economic Development Board	December 31	1 & 3
Ambulance Service District	December 31	1 & 3
Hospital Service District No. 1	September 30	1 & 3
Hospital Service District No. 2	September 30	1 & 3
Recreation District No. 1	December 31	1 & 3
Recreation District No. 5	December 31	1 & 3
Recreation District No. 10	December 31	1 & 3
Recreation District No. 22	December 31	1 & 3
Industrial District No. 1	December 31	1 & 3
Sewerage District No. 1	December 31	1 & 3
Waterworks District No. 1	December 31	1 & 3
Communications District	December 31	1 & 3

## LASALLE PARISH POLICE JURY

Jena, Louisiana

### Notes to the Financial Statements (Continued)

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
Eden-Fellowship Fire District	December 31	1 & 3
Rogers-Nebo Fire District	December 31	1 & 3
Whitehall Fire District	December 31	1 & 3
Twenty-eighth Judicial District Criminal Court	December 31	2 & 3

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed component units, except as discussed in the following paragraph, are included in the accompanying primary government financial statements.

These primary government (police jury) financial statements include all funds, account groups, and organizations for which the police jury maintains the accounting records. The organizations for which the police jury maintains the accounting records are considered part of the primary government (police jury) and include the LaSalle Parish Library and the Twenty-Eighth Judicial District Criminal Court.

GASB Codification Section 2600.127 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

Considered in the determination of component units of the reporting entity were the LaSalle Parish School Board, the District Attorney and Judges for the Twenty-Eighth Judicial District, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the LaSalle Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the LaSalle Parish Police Jury.

#### **B. FUND ACCOUNTING**

The police jury uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.



## **LASALLE PARISH POLICE JURY**

Jena, Louisiana

### **Notes to the Financial Statements (Continued)**

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The police jury's current operations require the use of governmental and fiduciary funds. The fund types used by the police jury are described as follows:

#### **Governmental Funds:**

##### **General Fund**

The General Fund is the general operating fund of the police jury. It accounts for all activities except those required to be accounted for in other funds.

##### **Special Revenue Funds**

Special revenue funds are used to account for the proceeds of specific revenue sources such as ad valorem taxes, sales taxes, and federal grants. Those revenues are legally restricted, either by tax proposition or by grant agreement, to expenditures for specified purposes such as road and drainage maintenance and construction, library operation, health unit operation, etc.

##### **Capital Projects Funds**

These funds are used to account for financial resources to be used for the acquisition and construction of major capital facilities, improvements, and major repairs.

## **LASALLE PARISH POLICE JURY**

Jena, Louisiana

### **Notes to the Financial Statements (Continued)**

#### **C. GENERAL FIXED ASSETS AND LONG-TERM DEBT**

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in the governmental funds and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and estimated cost where no historical records are available. Approximately 94 per cent of the police jury's general fixed assets are valued at actual historical cost. Approximately 96 per cent of the library's fixed assets are valued at actual cost while the remaining 4 per cent (books and periodicals) are valued using a moving-average basis. All of the criminal court's fixed assets are valued at actual historical cost. No depreciation has been provided on general fixed assets.

The cost of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized. Public domain (infrastructure) general fixed assets consisting of roads, bridges, drainage, parking lots, etc. are not capitalized, as these assets are immovable and of value only to the police jury.

Long-term debt, such as capital leases, are recognized as a liability of a governmental fund only when due. The remaining portion of such debt is reported in the general long-term debt account group.

#### **D. BASIS OF ACCOUNTING**

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types and the fiduciary fund type agency fund. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The police jury uses the following practices in recognizing and reporting revenues and expenditures:

## **LASALLE PARISH POLICE JURY**

Jena, Louisiana

### **Notes to the Financial Statements (Continued)**

#### **Revenues**

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Federal and state grants are recognized when the police jury is entitled to the funds.

Fines, forfeitures, and court costs are recognized in the year they are received by the parish tax collector.

Interest income on time deposits is recognized when the time deposits have matured and the interest is available.

Interest income on demand deposits is recognized monthly when the interest is earned and credited to the account.

Substantially all other revenues are recognized when received.

Based on the above criteria, ad valorem taxes, state revenue sharing, federal and state grants, and fines, forfeitures, and court costs have been treated as susceptible to accrual.

#### **Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt, which are recognized when due.

#### **Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid, insurance recovery, and sales of fixed assets are accounted for as other financing



## LASALLE PARISH POLICE JURY

Jena, Louisiana

### Notes to the Financial Statements (Continued)

sources (uses) and are recognized when the underlying events occur.

#### E. BUDGET PRACTICES

Preliminary budgets for the ensuing year are prepared by the secretary/treasurer prior to November of each year. During November, the finance committee reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the proposed budgets are then advertised in the official journal. During its regular December meeting, the police jury holds a public hearing on the proposed budgets in order to receive comments from residents of the parish. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the police jury's regular December meeting, and a notice of the adoption is then published in the official journal.

The police jury exercises budget control at the functional level. Within functions, the secretary-treasurer may amend budgets as she deems necessary. The police jury utilizes encumbrance accounting in its budget practices. Unexpended appropriations lapse at year end and must be reappropriated to be expended. For the year ended December 31, 2000, the police jury adopted cash basis budgets for the General Fund and all special revenue funds, except the Criminal Court special revenue fund, which is exempt from the requirements of the Local Government Budget Act.

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments. The following schedule reconciles the excess (deficiency) of revenues and other sources over expenditures and other uses as shown on the budget comparison Statement C (budget basis) to the same amounts shown on Statement B (GAAP basis):

	General Fund	Special Revenue Funds
Excess (deficiency) of revenues and other sources over expenditures and other uses (budget basis)	(\$19,085)	\$235,921
Adjustments:		
Receivables	93,674	98,684
Accounts payable	(11,217)	(3,040)
Fund not budgeted		(6,959)
Excess of revenues and other sources over expenditures and other use (GAAP basis)	<u>\$63,372</u>	<u>\$324,606</u>

## LASALLE PARISH POLICE JURY

Jena, Louisiana

### Notes to the Financial Statements (Continued)

#### F. CASH

Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At December 31, 2000, the police jury has cash, net of overdraft, (book balances), totaling \$2,917,173.

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash (bank balances) at December 31, 2000, are secured in total as follows:

Bank Balances	<u>\$2,967,224</u>
Federal deposit insurance	\$104,331
Pledged securities (uncollateralized)	<u>4,701,601</u>
Total	<u>\$4,805,932</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106. However, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the police jury's name.

#### G. ANNUAL AND SICK LEAVE

Employees of the police jury earn from 5 to 20 days of vacation leave each year, depending on their length of service. Vacation leave may not be accumulated unless there is specific approval by the superintendent or the secretary-treasurer. Employees earn 10 days of sick leave each year plus 2 additional days for each year of service with the parish. Sick leave may be accumulated to a maximum of 90 days. Upon retirement, unused sick leave is used in the retirement benefit computation as earned service.

## **LASALLE PARISH POLICE JURY**

Jena, Louisiana

### **Notes to the Financial Statements (Continued)**

Employees of the district attorney (paid from the Criminal Court Special Revenue Fund) earn 10 days of vacation leave each year that may be accumulated. Employees earn 10 days of sick leave each year plus 2 additional days for each year of employment. Sick leave may be accumulated to a maximum of 90 days.

Regular employees of the LaSalle Parish Library earn from 12 to 22 days of vacation leave each year while professional staff earn from 24 to 34 days, both depending on their length of service. Vacation leave may not be accumulated. Employees earn sick leave at the rate of 12 days each year. Sick leave may be accumulated to a maximum of 90 days. Upon retirement, unused sick leave is used in the retirement benefit computation as earned service.

At December 31, 2000, employee leave benefits requiring recognition in accordance with GASB Codification Section C60 were determined to be immaterial and are not included with the general long-term debt account group. The cost of leave privileges, computed in accordance with the previous codification, is recognized as a current-year expenditure within the various funds when leave is actually taken or when employees are paid for accrued vacation leave upon retirement.

## **II. RISK MANAGEMENT**

The police jury is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; liability; and injuries to employees and others. To handle risk of loss, the police jury maintains commercial insurance covering; automobile liability; general liability; public officials liability; and worker's compensation and employer's liability. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts.

## **I. TOTAL COLUMNS ON COMBINED STATEMENTS**

Total columns on the combined statements are captioned Memorandum Only (overview) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

## **2. LEVIED TAXES**

The following is a summary of authorized and levied ad valorem taxes for the year:



LASALLE PARISH POLICE JURY

Jena, Louisiana

Notes to the Financial Statements (Continued)

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parish wide taxes - maintenance:			
Parish	3.80	4.07	Indefinite
Health unit	1.06	1.13	2003
Road and bridge	9.60	10.27	2004
Courthouse	7.68	8.21	2004
Library	7.00	7.19	2005
District tax - Garbage No. 1	10.00	10.27	2008
Road Maintenance:			
No. 2	6.56	7.51	2003
No. 3	5.00	5.32	2003
No. 4	10.00	10.00	2009
No. 7	10.00	10.00	2009
No. 8	6.43	7.05	2009
No. 9	10.00	10.00	2001
No. 10	7.00	6.16	2003

The difference between authorized and levied millages is the result of reassessments of taxable property in the parish as required by Article 7, Section 18 of the Louisiana Constitution of 1974.

The following are the ten principal taxpayers for the parish and their 2000 assessed valuation:

	<u>2000 Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
Sustainable Forest L.L.C.	\$4,084,170	7.63 %
Central Louisiana Telephone	3,183,990	5.95 %
Louisiana Pacific	2,775,336	5.31 %
ANR Pipeline Company	2,672,750	5.11 %
CPT Operating Prtnr. L.P.	2,330,800	4.46 %
Entergy Louisiana	2,229,130	4.26 %
Hunt Petroleum Corporation	1,553,665	2.97 %
Texas Gas Transmission	1,048,660	2.01 %
Southern Heritage Bank	946,470	1.81 %
Koch Gateway Pipeline	967,059	1.85 %
Total	<u>\$21,792,030</u>	<u>41.36 %</u>

LASALLE PARISH POLICE JURY  
Jena, Louisiana  
Notes to the Financial Statements (Continued)

**3. RECEIVABLES**

The following is a summary of receivables at December 31, 2000:

	General Fund	Special Revenue Funds	CDBG Capital Projects Fund	Total
Taxes-Ad valorem	\$156,473	\$1,643,573		\$1,800,046
Federal grants			\$3,150	3,150
State grants	460,949	53,837		514,786
Other	3,526	50,340		53,866
Total	<u>\$620,948</u>	<u>\$1,747,750</u>	<u>\$3,150</u>	<u>\$2,371,848</u>

**4. CHANGES IN GENERAL FIXED ASSETS**

The following schedule presents changes in general fixed assets for the year ended December 31, 2000:

	Balance January 1,	Additions	Deletions	Balance December 31,
Police Jury:				
Land	\$442,208			\$442,208
Buildings	1,347,622	\$309,654		1,657,276
Improvements other than buildings	1,100,215			1,100,215
Books	32,000			32,000
Equipment and furniture	2,143,895	485,267	(\$49,006)	2,580,156
Fixed assets under capital lease	139,491			139,491
Construction in progress	114,878	459,876	(574,754)	NONE
Total police jury	<u>5,320,309</u>	<u>1,254,797</u>	<u>(623,760)</u>	<u>5,951,346</u>
Library:				
Books	424,209	28,737	(1,035)	451,911
Land	20,000			20,000
Buildings	160,475	3,851		164,326
Equipment and furniture	122,756	18,655	(14,503)	126,908
Total library	<u>727,440</u>	<u>51,243</u>	<u>(15,538)</u>	<u>763,145</u>
Total	<u>\$6,047,749</u>	<u>\$1,306,040</u>	<u>(\$639,298)</u>	<u>\$6,714,491</u>

Capital outlay does not equal additions due to construction in progress of \$574,754 that was added to buildings and equipment.

## **LASALLE PARISH POLICE JURY**

Jena, Louisiana

### **Notes to the Financial Statements (Continued)**

#### **5. PENSION PLAN**

Substantially all employees of the LaSalle Parish Police Jury are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the police jury are members of Plan A.

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 per cent of final-average salary for each year of service credited after the revision date. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

Under Plan A, members are required by state statute to contribute 9.50 per cent of their annual covered salary and the LaSalle Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 7.75 per cent of annual covered payroll. Contributions to the system also include one-fourth of one per cent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the LaSalle Parish Police Jury are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The LaSalle Parish Police Jury's contributions to the System under Plan A for the years ending December 31, 2000, 1999, and 1998, were \$63,489, \$63,474, and \$61,706, respectively, equal to the required contributions for each year.

## LASALLE PARISH POLICE JURY

Jena, Louisiana

### Notes to the Financial Statements (Continued)

#### 6. CAPITAL LEASES

The police jury records items under capital leases as an asset and an obligation in the accompanying financial statements. At December 31, 2000, the police jury has two capital leases in effect for two New Holland tractors and a grader, with recorded amounts of \$81,200, and \$77,785, and, respectively. The lease obligations are paid from the Road and Bridge special revenue fund. The following is a summary of future minimum lease payments, together with the present value of the net minimum lease payments, as of December 31, 2000:

<u>Year</u>	
2001	\$33,859
2002	<u>17,959</u>
Total minimum lease payments	51,818
Less amount representing interest	<u>(4,158)</u>
Present value of net minimum lease payments	<u>\$47,660</u>

#### 7. CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of long-term debt transactions (capital leases) for the year ended December 31, 2000:

Long-term debt (capital leases) at January 1, 2000	\$77,831
Additions	NONE
Deductions	<u>(30,171)</u>
Long-term debt (capital leases) at December 31, 2000	<u>\$47,660</u>

#### 8. FUND DEFICITS

At December 31, 2000, the Criminal Court special revenue fund has a deficit fund balance of \$37,641. Transfers will be made from the General Fund in an effort to eliminate this deficit.

#### 9. RESERVED FUND BALANCE

During 1996, the Industrial District No. 1 Debt Service Fund was closed by transfer of \$8,592 to the General Fund. That amount of General Fund fund balance is reserved for industrial development.



## **LASALLE PARISH POLICE JURY**

Jena, Louisiana

### **Notes to the Financial Statements (Continued)**

#### **10. WORKFORCE INVESTMENT ACT PROGRAM**

The LaSalle Parish Police Jury participates in the Workforce Investment Act (WIA) Program funded through the Louisiana Department of Labor by the United States Department of Labor. The police jury is a member of the Sixth District Service Delivery Area (SDA), which consists of Avoyelles, Catahoula, Concordia, Grant, LaSalle, and Winn Parishes. On March 3, 1983, the members of the Sixth District Service Delivery Area entered into a multi-jurisdictional consortium agreement for the purpose of carrying out programs and activities as authorized by the WIA. This agreement named the president of the LaSalle Parish Police Jury as the authorized representative of all the units of government signatory to the agreement. In addition, the agreement stated that the entity designated as the grant recipient would receive the funds for the consortium area and be held ultimately liable for the funds.

The Sixth District Service Delivery Area is comprised of three elements:

1. Private industry council (PIC) - consists of 15 members representing a cross section of the SDA population. The PIC is responsible for providing guidance for program development and for monitoring the operations of the administrative entity.
2. Designated chief elected official - this is a police jury president elected by his peers from the Sixth District Service Delivery Area. His responsibilities are the same as the PIC.
3. Administrative entity - the organization selected by the PIC and the consortium to administer the program. All actions by the administrative entity must be approved by the PIC and the designated chief elected official.

The LaSalle Parish Police Jury is the designated grant recipient and the LaSalle Community Action Association, Incorporated, is the designated administrative entity named in its grant award from the Louisiana Department of Labor. As grant recipient, the LaSalle Parish Police Jury has (1) accepted full responsibility for funds expended under the grant and (2) assured the Louisiana Department of Labor that all funds provided will be expended in accordance with the requirements of Workforce Investment Act, all applicable federal and state regulations and policies and procedures, and the approved job training plan. Furthermore, in the Multi-Jurisdictional Consortium Agreement, the LaSalle Parish Police Jury has accepted ultimate liability for the grant funds.

The LaSalle Community Action Association, Incorporated, is the designated administrative entity for the Sixth Service Delivery Area to administer and operate the day-to-day activities of the program. Funds are provided by the Louisiana Department of Labor through a letter of credit arrangement into a bank account in the name of the police jury. A request is made by the administrative entity to the police jury for funds to operate the program. The police jury then issues a check to the administrative entity.

## **LASALLE PARISH POLICE JURY**

Jena, Louisiana

### **Notes to the Financial Statements (Continued)**

Grant funds totaling \$1,675,202 were requested by the administrative entity for the year ended December 31, 2000. The funds are included in the accounts of the police jury.

#### **11. JOINT VENTURE**

On February 12, 1990, the LaSalle Parish Police Jury entered into a joint venture agreement with the Grant Parish Police Jury for the purpose of developing and operating the LaSalle/Grant Parish Landfill. The police juries shared equally in the operation of the landfill. The LaSalle/Grant Parish Landfill governing board is comprised of six police jurors, three from each parish. The agreement provides that the operations are totally separate from the LaSalle Parish and Grant Parish Police Jury operations, and have separate checking accounts, separate bookkeeping, auditing, equipment, et cetera. The revenues were provided equally by both police juries involved.

On September 15, 1994, the district entered into a contract for management of the landfill with TransAmerican Waste Industries, Incorporated. The ownership of the landfill remains with the LaSalle Parish Police Jury. TransAmerican is responsible for all permits and licenses; compliance with all federal, state, parish and municipal laws and regulations; and workers' compensation insurance, liability insurance and auto insurance. Additionally, TransAmerican is solely responsible for properly closing the landfill, for all required post-closure activities, and for compliance with all state, federal, and local laws concerning landfill closure. Each police jury receives royalties in the aggregate of five per cent of landfill receipts from solid waste deposited at the landfill during the contract term. The initial term of the contract is 25 years. The district may renew the contract for an additional term of 25 years.

#### **12. LITIGATION AND CLAIMS**

At December 31, 2000, the police jury is involved in several lawsuits. Although the total amount of potential liability cannot be determined at this time, any damages awarded would be covered under the police jury's insurance. In the event there is an unfavorable outcome, the police jury's maximum loss would be limited to the insurance deductible amount. No provision for the potential liability has been made in the accompanying financial statements.



**SUPPLEMENTAL INFORMATION SCHEDULES**

**LASALLE PARISH POLICE JURY**  
**Jena , Louisiana**  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
**As of and for the Year Ended December 31, 2000**

**SPECIAL REVENUE FUNDS**

**ROAD DISTRICT FUNDS**

The road district funds account for road maintenance and construction, equipment purchases, and upkeep within the boundaries of each district. Financing is provided primarily by ad valorem taxes and state revenue sharing.

**ROAD AND BRIDGE FUND**

The Road and Bridge Fund accounts for the construction, repair, and maintenance of roads and bridges on a parish wide basis. Financing is provided by ad valorem taxes, state revenue sharing, Parish Transportation Act funds, and operating transfers from the General Fund.

**GARBAGE DISTRICT NO. 1 FUND**

The Garbage District No. 1 Fund accounts for operation and maintenance of the parish wide garbage disposal program. Financing is provided by ad valorem taxes and state revenue sharing.

**PARISH TRANSPORTATION FUND**

The Parish Transportation Fund accounts for state funds provided under the Parish Transportation Act.

**AIRPORT FUND**

The Airport Fund accounts for the operation of the parish airport and related improvements. Financing is provided primarily by interest earned on time deposits.

**COURTHOUSE MAINTENANCE FUND**

The Courthouse Maintenance Fund accounts for ad valorem taxes and state revenue sharing funds dedicated to maintenance of the parish courthouse and jail facilities.

## **HEALTH UNIT FUND**

The Health Unit Fund accounts for the local share of the cost of providing public health services in the parish. Financing is provided by ad valorem taxes and state revenue sharing.

## **FAIR FUND**

The Fair Fund accounts for the maintenance of facilities for the Jena and the North Central Louisiana Fair grounds. The ad valorem tax and state revenue sharing were discontinued in 1992.

## **CRIMINAL COURT FUND**

The Criminal Court Fund accounts for fines and forfeitures imposed by the Twenty-Eighth Judicial District Court and district attorney conviction fees in criminal cases. These revenues and operating transfers from the General Fund are used to finance the operation of the criminal court of LaSalle Parish.

## **LIBRARY FUND**

The Library Fund accounts for ad valorem taxes and state revenue sharing funds dedicated for the operation of the parish library.

## **WORKFORCE INVESTMENT ACT FUND**

The Workforce Investment Act (WIA) Fund accounts for grants from the United States Department of Labor passed through the Louisiana Department of Labor. Grants are subsequently transferred to the LaSalle Parish Community Action Association, Incorporated, which administers the program under contract with the police jury. The WIA program provides job training and related assistance to economically disadvantaged individuals. The ultimate goal of the program is to move trainees into permanent, self-sustaining employment.

LASALLE PARISH POLICE JURY  
Jena, Louisiana  
SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 2000

	PUBLIC WORKS	AIRPORT	COURTHOUSE MAINTENANCE	HEALTH UNIT	FAIR	CRIMINAL COURT	LIBRARY	TOTAL
<b>ASSETS</b>								
Cash and cash equivalents	\$965,701	\$930	\$399,977	\$303,353	\$84,837		\$192,144	\$1,946,942
Receivables	1,078,965		315,637	46,757		\$8,882	297,509	1,747,750
Due from Parish Transportation Fund	24,340							24,340
<b>TOTAL ASSETS</b>	<u>\$2,069,006</u>	<u>\$930</u>	<u>\$715,614</u>	<u>\$350,110</u>	<u>\$84,837</u>	<u>\$8,882</u>	<u>\$489,653</u>	<u>\$3,719,032</u>
<b>LIABILITIES AND FUND EQUITY</b>								
Liabilities:								
Cash overdraft						\$29,470		\$29,470
Accounts payable	\$89,716	\$388	\$18,549	\$3,665	\$478	17,053	\$13,505	143,354
Due to Road and Bridge fund	24,340							24,340
Total liabilities	<u>114,056</u>	<u>388</u>	<u>18,549</u>	<u>3,665</u>	<u>478</u>	<u>46,523</u>	<u>13,505</u>	<u>197,164</u>
Fund Equity - fund balances (deficits)								
- unreserved - undesignated	<u>1,954,950</u>	<u>542</u>	<u>697,065</u>	<u>346,445</u>	<u>84,359</u>	<u>(37,641)</u>	<u>476,148</u>	<u>3,521,868</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$2,069,006</u>	<u>\$930</u>	<u>\$715,614</u>	<u>\$350,110</u>	<u>\$84,837</u>	<u>\$8,882</u>	<u>\$489,653</u>	<u>\$3,719,032</u>

LASALLE PARISH POLICE JURY  
Jena, Louisiana  
SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2000

	<u>PUBLIC WORKS</u>	<u>AIRPORT</u>	<u>COURTHOUSE MAINTENANCE</u>	<u>HEALTH UNIT</u>	<u>FAIR</u>	<u>CRIMINAL COURT</u>	<u>LIBRARY</u>	<u>WIA</u>	<u>TOTAL</u>
<b>REVENUES</b>									
Taxes - ad valorem	\$997,809		\$312,322	\$42,988			\$273,550		\$1,626,669
Intergovernmental:									
Federal funds - federal grants								\$1,675,202	1,675,202
State funds:									
Parish transportation funds	258,019								258,019
State revenue sharing (net)	22,267			4,585			29,177		56,029
Parish royalty funds	47,709								47,709
Other state funds							13,951		13,951
Fees, charges, and commissions for services						\$1,500	3,807		5,307
Fines and forfeitures						106,706	1,878		108,584
Use of money and property	112,815	\$1,148	17,985	13,409	\$3,490		11,772		160,619
Other revenues	<u>5,623</u>						<u>208</u>		<u>5,831</u>
Total revenues	<u>1,444,242</u>	<u>1,148</u>	<u>330,307</u>	<u>60,982</u>	<u>3,490</u>	<u>108,206</u>	<u>334,343</u>	<u>1,675,202</u>	<u>3,957,920</u>
<b>EXPENDITURES</b>									
Current:									
General government:									
Judicial						395,873			395,873
Other general government			227,564						227,564
Public works	1,915,458		24,960						1,940,418
Health and welfare				36,765					36,765
Culture and recreation							263,464		263,464
Economic development and assistance					831			1,675,202	1,676,033

	10,870	10,870
Transportation		10,870
Debt service:		
Principal	29,836	
Interest	4,095	
Capital outlay	50,000	
Total expenditures	<u>1,999,389</u>	<u>10,870</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(555,147)</u>	<u>(9,722)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Sale of fixed assets	3,282	1,662
Proceeds from loss/damage of asset	1,165	
Operating transfers in	<u>753,092</u>	<u>8,266</u>
Total other financing sources (uses)	<u>757,539</u>	<u>9,928</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>		
	202,392	206
<b>FUND BALANCES (Deficit) AT BEGINNING OF YEAR</b>	<u>1,752,558</u>	<u>336</u>
<b>FUND BALANCES (Deficit) AT END OF YEAR</b>	<u>\$1,954,950</u>	<u>\$542</u>



LASALLE PARISH POLICE JURY  
Jena, Louisiana  
SPECIAL REVENUE FUNDS - PUBLIC WORKS

Combining Balance Sheet, December 31, 2000

	<u>ROAD DISTRICTS</u>	<u>ROAD AND BRIDGE</u>	<u>GARBAGE DISTRICT NO. 1</u>	<u>PARISH TRANSPORTATION</u>	<u>TOTAL</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$356,565		\$381,918	\$227,218	\$965,701
Receivables	219,403	\$419,574	411,847	28,141	1,078,965
Due from Parish Transportation fund		24,340			24,340
<b>TOTAL ASSETS</b>	<u>\$575,968</u>	<u>\$443,914</u>	<u>\$793,765</u>	<u>\$255,359</u>	<u>\$2,069,006</u>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities:					
Accounts payable	\$9,509	\$55,270	\$24,937		\$89,716
Due to Road and Bridge fund				\$24,340	24,340
Total liabilities	9,509	55,270	24,937	24,340	114,056
Fund Equity - fund balances - unreserved -undesignated	566,459	388,644	768,828	231,019	1,954,950
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$575,968</u>	<u>\$443,914</u>	<u>\$793,765</u>	<u>\$255,359</u>	<u>\$2,069,006</u>

LASALLE PARISH POLICE JURY  
Jena, Louisiana  
SPECIAL REVENUE FUNDS - PUBLIC WORKS

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2000

	<u>ROAD DISTRICTS</u>	<u>ROAD AND BRIDGE</u>	<u>GARBAGE DISTRICT NO. 1</u>	<u>PARISH TRANSPORTATION</u>	<u>TOTAL</u>
<b>REVENUES</b>					
Taxes - ad valorem	\$217,417	\$390,696	\$389,696		\$997,809
Intergovernmental - state funds:					
Parish transportation funds				\$258,019	258,019
State revenue sharing (net)		15,003	7,264		22,267
Parish royalty funds		47,709			47,709
Use of money and property	19,082	4,850	78,500	10,383	112,815
Other revenues		5,623			5,623
Total revenues	<u>236,499</u>	<u>463,881</u>	<u>475,460</u>	<u>268,402</u>	<u>1,444,242</u>
<b>EXPENDITURES</b>					
Current - public works	71,238	1,172,207	460,419	211,594	1,915,458
Debt service:					
Principal		29,836			29,836
Interest		4,095			4,095
Capital outlay				50,000	50,000
Total expenditures	<u>71,238</u>	<u>1,206,138</u>	<u>460,419</u>	<u>261,594</u>	<u>1,999,389</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>165,261</u>	<u>(742,257)</u>	<u>15,041</u>	<u>6,808</u>	<u>(555,147)</u>
<b>OTHER FINANCING SOURCES</b>					
Proceeds from sale of assets		1,743	1,539		3,282
Proceeds from loss/damage of asset		1,165			1,165
Operating transfers in		753,092			753,092
Total other financing sources	<u>NONE</u>	<u>756,000</u>	<u>1,539</u>	<u>NONE</u>	<u>757,539</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	165,261	13,743	16,580	6,808	202,392
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>401,198</u>	<u>374,901</u>	<u>752,248</u>	<u>224,211</u>	<u>1,752,558</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$566,459</u>	<u>\$388,644</u>	<u>\$768,828</u>	<u>\$231,019</u>	<u>1,954,950</u>

LASALLE PARISH POLICE JURY  
Jena, Louisiana  
SPECIAL REVENUE FUNDS - ROAD DISTRICTS

Combining Balance Sheet, December 31, 2000

	NO. 2	NO. 2-BN	NO. 3	NO. 3-C	NO. 4	NO. 4.4	NO. 7	NO. 8	NO. 9	NO. 10	TOTAL
<b>ASSETS</b>											
Cash and cash equivalents	\$53,865	\$23,760	\$24,593	\$50	\$528	\$153,051	\$686	\$81,238	\$563	\$18,231	\$356,565
Receivables	29,701		25,461		22,313		49,016	58,373	22,913	11,626	219,403
<b>TOTAL ASSETS</b>	<u>\$83,566</u>	<u>\$23,760</u>	<u>\$50,054</u>	<u>\$50</u>	<u>\$22,841</u>	<u>\$153,051</u>	<u>\$49,702</u>	<u>\$139,611</u>	<u>\$23,476</u>	<u>\$29,857</u>	<u>\$575,968</u>
<b>LIABILITIES AND FUND EQUITY</b>											
Liabilities - accounts payable	\$941		\$779		\$694	\$329	\$1,511	\$4,055		\$1,200	\$9,509
Fund Equity - fund balances - unreserved -undesignated	82,625	\$23,760	49,275	\$50	22,147	152,722	48,191	135,556	\$23,476	28,657	566,459
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$83,566</u>	<u>\$23,760</u>	<u>\$50,054</u>	<u>\$50</u>	<u>\$22,841</u>	<u>\$153,051</u>	<u>\$49,702</u>	<u>\$139,611</u>	<u>\$23,476</u>	<u>\$29,857</u>	<u>\$575,968</u>

LASALLE PARISH POLICE JURY  
Jena, Louisiana  
SPECIAL REVENUE FUNDS - ROAD DISTRICTS

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2000

	NO. 2	NO. 2-BN	NO. 3	No. 3-C	NO. 4	NO. 4.4	NO. 7	NO. 8	NO. 9	NO.10	TOTAL
<b>REVENUES</b>											
Taxes - ad valorem	\$30,931		\$25,645		\$22,787		\$49,649	\$53,426	\$23,423	\$11,556	\$217,417
Use of money and property	2,495	\$1,476	2,084		53	\$6,795	53	3,795	53	2,278	19,082
Total revenues	<u>33,426</u>	<u>1,476</u>	<u>27,729</u>	<u>NONE</u>	<u>22,840</u>	<u>6,795</u>	<u>49,702</u>	<u>57,221</u>	<u>23,476</u>	<u>13,834</u>	<u>236,499</u>
<b>EXPENDITURES</b>											
Current - public works	4,421	539	12,570	NONE	693	9,145	1,511	33,359	NONE	9,000	71,238
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>29,005</u>	<u>937</u>	<u>15,159</u>	<u>NONE</u>	<u>22,147</u>	<u>(2,350)</u>	<u>48,191</u>	<u>23,862</u>	<u>23,476</u>	<u>4,834</u>	<u>165,261</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>53,620</u>	<u>22,823</u>	<u>34,116</u>	<u>\$50</u>	<u>NONE</u>	<u>155,072</u>	<u>NONE</u>	<u>111,694</u>	<u>NONE</u>	<u>23,823</u>	<u>401,198</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$82,625</u>	<u>\$23,760</u>	<u>\$49,275</u>	<u>\$50</u>	<u>\$22,147</u>	<u>\$152,722</u>	<u>\$48,191</u>	<u>\$135,556</u>	<u>\$23,476</u>	<u>\$28,657</u>	<u>\$566,459</u>

**LASALLE PARISH POLICE JURY**  
**Jena , Louisiana**  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
**As of and for the Year Ended December 31, 2000**

**COMPENSATION PAID POLICE JURORS**

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. The president receives \$1,000 per month, and the other jurors receive \$700 per month. January 2000 salaries were prorated between out going and in coming jurors.



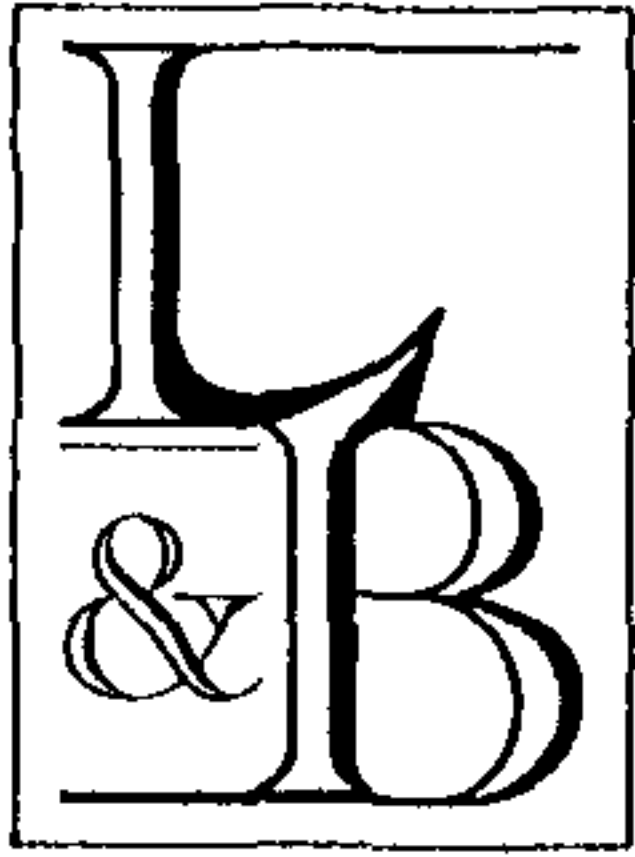
LASALLE PARISH POLICE JURY  
Jena, Louisiana

Schedule of Compensation Paid Police Jurors  
For the Year Ended December 31, 2000

John Bailey	\$226
John Carter, President	12,000
David Crooks	8,400
Doyle Deville	8,174
Eual Douglas	8,174
Leo Evans	226
Bobby Ray Francis	8,400
Jerry Harris	8,174
Larkin Jackson	8,174
Kirby Jones	226
Bobby Nugent	226
Cullen Paul	8,174
Ben Reid, Jr.	8,400
Wayne Richardson	8,174
Gary Stapleton	226
Virgil Terral	<u>226</u>
Total	<u><u>\$87,600</u></u>

**Independent Auditor's Reports on Compliance with  
Laws, Regulations, Contracts, and Grants,  
and Internal Control**

The following independent auditor's reports on compliance with laws, regulations, contracts, and grants and internal control are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; the U. S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; the *Single Audit Act Amendments of 1996*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



**LITTLE & BANKS LLC**  
CERTIFIED PUBLIC ACCOUNTANTS

Wm. TODD LITTLE, CPA  
KERRY J. BANKS, CPA  
CHARLES R. MARCHBANKS, JR., CPA  
VERNON R. COON, CPA

**Independent Auditor's Report on Compliance and  
Internal Control Over Financial Reporting**

LASALLE PARISH POLICE JURY  
Jena, Louisiana

We have audited the primary government financial statements of the LaSalle Parish Police Jury as of and for the year ended December 31, 2000, and have issued our report thereon dated May 30, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the LaSalle Parish Police Jury's primary government financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered LaSalle Parish Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

LASALLE PARISH POLICE JURY

Jena, Louisiana

Independent Auditor's Report on Compliance

And Internal Control Over Financial Reporting, etc.

December 31, 2000

This report is intended solely for the information and use of the Lasalle Parish Police Jury and management of the jury's office and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Little Bandy LLC".

West Monroe, Louisiana

May 30, 2001





**LITTLE & BANKS LLC**  
**CERTIFIED PUBLIC ACCOUNTANTS**

Wm. TODD LITTLE, CPA  
KERRY J. BANKS, CPA  
CHARLES R. MARCHBANKS, JR., CPA  
VERNON R. COON, CPA

**Independent Auditor's Report on Compliance  
With Requirements Applicable to Each Major Program  
and Internal Control Over Compliance**

**LASALLE PARISH POLICE JURY**  
Jena, Louisiana

**Compliance**

We have audited the compliance of the LaSalle Parish Police Jury with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal programs for the year ended December 31, 2000. LaSalle Parish Police Jury's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the LaSalle Parish Police Jury's management. Our responsibility is to express an opinion on the LaSalle Parish Police Jury's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the LaSalle Parish Police Jury's compliance with those requirements and performing such other procedures as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on LaSalle Parish Police Jury's compliance with those requirements.

In our opinion, LaSalle Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2000. The results of our auditing procedures disclosed no instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133.

**LASALLE PARISH POLICE JURY**

Jena, Louisiana

**Independent Auditor's Report on Compliance**

**With Requirements Applicable to Each Major**

**Program and Internal Control Over Compliance, etc.**

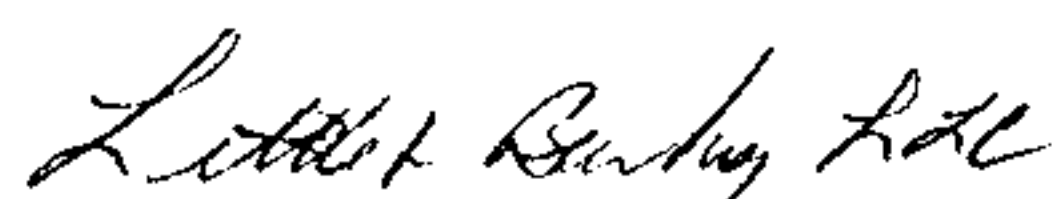
**December 31, 2000**

**Internal Control Over Compliance**

The management of the LaSalle Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered LaSalle Parish Police Jury's internal control over compliance with requirements that could have a direct and material effect on its major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Lasalle Parish Police Jury and management of the jury's office and is not intended to be and should not be used by anyone other than these specified parties.



West Monroe, Louisiana

May 30, 2001

**LASALLE PARISH POLICE JURY**  
Jena, Louisiana

**Schedule of Findings and Questioned Costs**  
**For the Year Ended December 31, 2000**

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the primary government financial statements of the LaSalle Parish Police Jury.
2. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
3. No instance of noncompliance material to the financial statements of the LaSalle Parish Police Jury is reported in the Auditor's Report on Compliance and Internal Control Over Financial Reporting.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the Auditor's Report on Compliance With Requirements Applicable to Major Programs and Internal Control Over Compliance.
5. The auditor's report on compliance for the major federal award program for the LaSalle Parish Police Jury expresses an unqualified opinion.
6. No audit findings relative to the major federal award program for the LaSalle Parish Police Jury are reported.
7. The program tested as a major program was the United States Department of Labor - Workforce Investment Act - CFDA 17.250
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. The LaSalle Parish Police Jury was determined to be a low-risk auditee.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL  
AWARD PROGRAMS AUDIT**

None

**LASALLE PARISH POLICE JURY**  
Jena, Louisiana

Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2000

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME</u>	<u>CFDA NUMBER</u>	<u>PASS- THROUGH GRANT NUMBER</u>	<u>FEDERAL EXPENDITURES</u>
<b>United States Department of Labor</b>			
Passed through LaSalle Community Action Association - Workforce Investment Act	17.250	N/A	\$1,675,202
<b>United States Department of Housing and Urban Development</b>			
Passed through Office of the Governor, Division of Administration - Community Development Block Grant (States Program) - Fire Protection Improvements - Little Creek - Summerville	14.219	107-800232	459,876
<b>United States Department of Interior</b>			
Direct program - Payment in Lieu of Taxes	15.000	N/A	<u>2,329</u>
Total Federal Financial Assistance			<u><u>\$2,137,407</u></u>

**FOOTNOTES:**

(1) The Schedule of Expenditures of Federal Awards was prepared on the modified accrual basis of accounting.



**LASALLE PARISH POLICE JURY  
Jena, Louisiana**

**Summary Schedule of Prior Audit Findings  
For the Year Ended December 31, 2000**

The audit report for the year ended December 31, 1999 contained no audit findings.